

<u>Line</u>	<u>Description</u>	<u>South Dakota Amount</u>
	(a)	(b)
1	Test Year Performance Incentive Plan Expense	\$ 71,812
2	Percentage Disallowance for Financial Component	10%
3	Disallowance for Financial Component	\$ (7,181)

**Sources:**

Line 1: DR 5-36 in NG14-005

Line 2: Email from Suzan Stewart on 4/17/15

Line 3: Line 1 \* Line 2